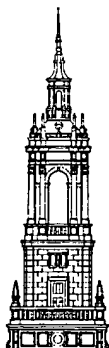


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December 12, 2005

Via U.S. First Class Mail

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: AMENDMENT IN RESPONSE TO OFFICE ACTION DATED 09/16/2005

Title: "Riding Mower"

Inventors: Goto et al.

Applicant: ISEKI & CO., LTD.

Application No.: 10/789,259

Filing Date: Feb. 26, 2004

Art Unit: 3671

Examiner: Torres, Alicia M.

Confirmation No.: 9460

Customer No.: 24943

Atty. Docket No.: SOHMEI.PT1010

Dear Sir:

Please find enclosed the following items:

- 1) an amendment in response to the Office Action dated 09/16/2005 (for a total of 3 sheets); and
- 2) a return receipt postcard.

The commissioner is hereby authorized to charge any additional fees which may be required or credit any overpayment to Deposit Account Number 501037.

Sincerely,
INTELLECTUAL PROPERTY LAW GROUP LLP

Juneko Jackson (Reg. No. 48,870)

Enclosure

Certificate Of Mailing

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as First Class Mail in an envelope addressed to: "Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" on the date below.

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Application No.: 10/789,259
Final Action dated 09/16/2005
Reply dated 12/12/2005

Atty Docket No.: SOHMEI.PT1010
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Signature

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
Renshi Goto et al.)	Examiner: Torres, Alicia M.
)	
Application No:)	Art Unit: 3671
)	
Filing Date:)	RESPONSE TO FINAL OFFICE
)	ACTION DATED: 09/16/2005
)	
Title:)	Customer No.: 24943
)	

AMENDMENT

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Final Office Action dated September 16, 2005, hereinafter, "the Office Action." The Office Action set a shortened period for reply of three months from the mailing date of the Office Action, which makes this response due on or before December 16, 2005.

The Application is believed by Applicant to be in proper condition for allowance.

Accordingly, reconsideration and allowance of all claims are respectfully requested.